

**REQUEST FOR RECORDS DISPOSITION AUTHORITY**  
(See Instructions on reverse)

*Row No 2 Feb 79*

EAVE BLANK	
JOB NO	<b>NCI-142-79-6</b>
DATE RECEIVED	<b>8 FEB 1979</b>
NOTIFICATION TO AGENCY	
<p>In accordance with the provisions of 44 U.S.C. 3303a the disposal request, including amendments, is approved except for items that may be stamped "disposal not approved" or "withdrawn" in column 10.</p>	
<p><i>3-14-79</i> Date</p>	<p><i>James B. Rhoads</i> Archivist of the United States</p>

TO: **GENERAL SERVICES ADMINISTRATION,  
NATIONAL ARCHIVES AND RECORDS SERVICE, WASHINGTON, DC 20408**

1. FROM (AGENCY OR ESTABLISHMENT)  
TENNESSEE VALLEY AUTHORITY

2. MAJOR SUBDIVISION  
DIVISION OF FINANCE

3. MINOR SUBDIVISION  
ALL ACCOUNTING OFFICES

4. NAME OF PERSON WITH WHOM TO CONFER  
RONALD E. BREWER

5. TEL. EXT.  
FTS 854-3351

6. CERTIFICATE OF AGENCY REPRESENTATIVE.

I hereby certify that I am authorized to act for this agency in matters pertaining to the disposal of the agency's records; that the records proposed for disposal in this Request of 4 page(s) are not now needed for the business of this agency or will not be needed after the retention periods specified.

- A** Request for immediate disposal.
- B** Request for disposal after a specified period of time or request for permanent retention.

C. DATE	D. SIGNATURE OF AGENCY REPRESENTATIVE	E. TITLE	9. SAMPLE OR JOB NO.	10. ACTION TAKEN
12-27-78	<i>Ronald E. Brewer</i>	Assistant TVA Archivist		
7. ITEM NO.	8. DESCRIPTION OF ITEM (With Inclusive Dates or Retention Periods)		9. SAMPLE OR JOB NO.	10. ACTION TAKEN
1	<p align="center"><u>Division of Finance</u></p> <p><u>Subsidiary Ledgers, machine and hand-posted originals*</u> <i>(see attachment to Item 1)</i></p> <p>Subsidiary ledgers are maintained for balance sheet categories. The types of subsidiary ledgers vary with the activities recorded in each accounting office. Manually posted books usually require more subsidiary ledgers than those posted by machine. During TVA's earlier years, these ledgers were handposted. In recent years, the ledgers have been machine generated.</p> <p>In general the following types of subsidiary ledgers are maintained by the Authority: labor ledger, voucher register, invoice register and accounts receivable ledgers.</p> <p>The subsidiary ledgers are used to post information to the general ledgers and are used as backup material for the general ledgers.</p> <p>The Federal Power Commission regulations governing the preservation of records, as amended January 1, 1972, requires that ledgers (subsidiary or auxiliary to general ledgers) be retained 50 years.</p>		<p>NN-163-139 Items <del>4</del> 5a  GRS 7/2</p>	